



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2004 and meet the other requirements listed on page 36.
- **Do not** use this worksheet if you answered "Yes" to question 1 or 2 on page 36. Instead, use Pub. 972.

1.	Number of qualifying children: × \$1,000. Enter the result.	1
2.	Enter the amount from Form 1040A, line 28.	
3.	Add the amounts from Form 1040A: Line 29	
	Line 30 + Line 31 + Line 32 + Enter the total.	
4.	Are the amounts on lines 2 and 3 the same? Yes. STOP	
	You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below.	
	No. Subtract line 3 from line 2.	4
5.	Is the amount on line 1 more than the amount on line 4?	
6	Yes. Enter the amount from line 4. Also, you may be able to take the additional child tax credit. See the TIP below. No. Enter the amount from line 1.	Enter this amount on Form 1040A, line 33.
	- No. Enter the amount from fine 1.	
	You may be able to take the additional child tax credit on Form 1040A, line 42, if you answered "Yes" on line 4 or line 5 above.	1040A
	• First, complete your Form 1040A through line 41a.	
	 Then, use Form 8812 to figure any additional child tax credit. 	